



interview  
tips

## Table 1: Dependency Exemption for Qualifying Child

Probe/Action: Ask the taxpayer:

step <b>1</b>	Was the child younger than you (or your spouse, if filing jointly)? (revised 2009)	If <b>YES</b> , go to Step 2 (Answer Yes, if child is permanently and totally disabled). If <b>NO</b> , go to Table 2, Dependency Exemption for Qualifying Relative Interview Tips.
step <b>2</b>	Was the “child” your son, daughter, stepchild, eligible foster child, brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (i.e., your grandchild, niece, or nephew)?	If <b>NO</b> , go to Table 2—Dependency Exemption for Qualifying Relative Interview Tips. If <b>YES</b> , go to Step 3. <b>Note:</b> An adopted child is treated as your child.
step <b>3</b>	Was the “child” under age 19 at the end of the year? <b>OR</b> Was the “child” under age 24 at the end of the year and a full-time student for some part of each of five months during the year? <b>OR</b> Was the “child” any age and permanently and totally disabled?	If <b>NO</b> , go to Table 2. If <b>YES</b> , go to Step 4. <b>Note:</b> A permanently and totally disabled person cannot engage in any substantial gainful activity due to a physical or mental condition and a doctor has determined their condition may last for 12 months or more or can lead to death.
step <b>4</b>	Did the “child” provide over half of his or her own support for the year?	If <b>NO</b> , go to Step 5. If <b>YES</b> , you may not claim an exemption for this “child” . <b>Note:</b> A worksheet for determining support is included at the end of this section.
step <b>5</b>	Did the “child” live with you as a member of your household for more than half of the year?	If <b>NO</b> , go to Table 2—Dependency Exemption for Qualifying Relative Interview Tips and see footnote for Step 5, if applicable. If <b>YES</b> , go to Step 6. <b>Note:</b> There are exceptions for kidnapped children, a child who was born or died in 2010, and certain temporary absences.
step <b>6</b>	Was the “child” a U.S. citizen, U.S. national, or a resident of the U.S., Canada, or Mexico?	If <b>NO</b> , you may not claim this “child” as a dependent. If <b>YES</b> , go to Step 7. Answer YES if you are a U.S. citizen or U.S. national and your adopted child lived with you as a member of your household in 2010.
step <b>7</b>	Was this “child” considered married on December 31, 2010?	If <b>NO</b> , go to Step 9. If <b>YES</b> , go to Step 8.
step <b>8</b>	Is the “child” filing a joint return for this tax year?	If <b>NO</b> , go to Step 9. If <b>YES</b> , you cannot claim this “child” as a dependent. Answer NO, if the child is filing a joint return to claim a refund and no tax liability would exist for either spouse if they had filed separate returns.
step <b>9</b>	Is the “child” a qualifying child of any other person?	If <b>NO</b> , go to Step 10. If <b>YES</b> , you may not be able to claim this “child” as a dependent. (See footnote—Step 9.)
step <b>10</b>	Can you or your spouse (if filing jointly) be claimed as a dependent on someone else’s tax return this year?	If <b>NO</b> , you can claim an exemption for this “child”. If <b>YES</b> , you cannot claim this person as a dependent. (See footnote—Step 10.)

### Footnotes:

**Step 5:** In most cases, because of the residency test, a child of divorced or separated parents is the qualifying child of the custodial parent. However, see Table 3 to determine if those rules are applicable.

**Step 9:** Qualifying Child of More Than One Person. If the child meets the rules to be a qualifying child of more than one person,

you must be the person entitled to claim the child as a qualifying child. (Refer to chart, Qualifying Child of More Than One Person on C-3)

**Step 10:** If you can be claimed as a dependent by another person, you may not claim anyone else as your dependent. Even if you have a qualifying child or qualifying relative, you may not claim that person as a dependent.